

### **REMARKS**

Entry of this Amendment and reconsideration are respectfully requested in view of the amendments made to the claims and for the remarks made herein.

Claims 1-3, 6-7, 9-16, 18 and 19 are pending and stand rejected.

Claims 1,-3, 6, 7, 9-16, 18 and 19 stand rejected under 35 USC 101 as allegedly being directed to non-statutory subject matter. The Office Action states that the claims define non-statutory processes because they merely manipulate an abstract idea (the mathematical manipulation of data (calculating tracking parameters of data) with a claimed limitation to a produce [sic] a useful, concrete, tangible result.

Applicant respectfully disagrees with and explicitly traverses the reason for rejecting the claims.

With regard to claim 1, this claim recites an arrangement for reproducing a multi-media signal comprising presenting means, delay determined means, comparison means and adjustment means. Structural components associated with each of the recited means are shown in Figure 1, for example. Claim 1 accordingly recites a physical device for performing a translation of a signal from one form into another form by determining a delay and adjusting for the determined delay. Claim 18 recites an apparatus comprising a processor for performing the functions similar to those recited in claim 1. Accordingly, these functions, steps or operations recited in claims 1 and 18 may be performed in physical hardware (claim 1) or in software operating on the claimed processor (claim 18).

Claim 9 recites a method for performing the processing recited in claim 1 and has been amended to recite that the recited steps are performed in a processor.

With regard to the Office Action stating that the claims recite subject matter that is merely manipulating an abstract idea (i.e., a signal), applicant submits that the subject matter claimed recites an apparatus (i.e., a machine) that changes the form of a signal into a form that is suitable for transmission. Applicant believes that the use of the Interim Guidelines regarding 35 USC 101 are inappropriate in providing a basis for rejecting the claims in the instant application as the subject matter recited refers to structural elements

performing the recited claim elements or a processor that may execute software that performs the recited claim elements.

Applicant would note that there are many instances of well-known devices similar to the arrangements describe in the instant invention for the transformation of signal data from one form into another. For example, US and foreign Patents have been issued for AM and FM radio devices and television devices that are suitable for transforming an audio or audio/video signal, respectively, into a form suitable for transmission. Hence, one cannot argue that the elements of a TV transmitter, for example, which receive an audio/video signal to produce a upconverted audio/video signal do not product a useful, concrete and tangible result (i.e., a transmittable audio/video signal). Accordingly, in the case of a TV transmitter, similar to the subject matter presented in the instant invention, the device(s) performing the transformation (i.e., encoding) of the input signal constitutes patent subject matter.

For at least this reason applicant submits that the rejection under 35 USC 101 cannot be sustained and respectfully requests that the rejection be withdrawn.

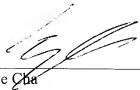
Applicant thanks the Examiner for the indication of allowable subject matter in claims 1-3, 6, 7, 9-16, 18 and 19 [assuming that the rejection of these claims under 35 USC 101 has been overcome].

Applicant submits that for the arguments presented above, and for the amendment made to claim 9, the reason for the rejection has been overcome and believes that the claims are in an allowable form.

For all the foregoing reasons, it is respectfully submitted that all the present claims are patentable. A Notice of Allowance is respectfully requested.

Respectfully submitted,  
Dan Piotrowski  
Registration No. 42,079

Date: June 15, 2007

By:   
Steve Cua  
Attorney for Applicant  
Registration No. 44,069

**Mail all correspondence to:**  
Dan Piotrowski, Registration No. 42,079  
US PHILIPS CORPORATION  
P.O. Box 3001  
Briarcliff Manor, NY 10510-8001  
Phone: (914) 333-9624  
Fax: (914) 332-0615